

### Abstract

To realize a structure which can obtain at low cost, a structure with a high level of freedom of design, a collapse load which can be stabilized, and which can maintain flexural rigidity, engaging portions 14 having interference are provided at two location around the circumferential direction in an overlap portion 13 of an outer column 11 and an inner column 12. Moreover, the position of the overlap portion 13 and a bracket 16 for supporting a steering column 3 on a vehicle is matched in relation to the axial direction. Furthermore a welding part of the bracket 16 and the outer column 11 is positioned separated from the engaging portions 14.